

**REMARKS**

The present Amendment is submitted simultaneously with filing of the above identified application.

With the present Amendment applicant has cancelled original claims 1-24 and submitted new claims 25-32.

In the last Office Action, the drawings were objected for improperly hatching of various elements. The specification was objected to for various informalities. Claims 1-24 were rejected under 35 U.S.C. 112, second paragraph, as being indefinite. Claims 1-4, 12-16, and 19-22 were rejected under 35 U.S.C. 102(b) as being anticipated by JP 632777353 to Sangyo et al. Claims 9-11 were rejected under 35 U.S.C. 103(a) as being unpatentable over Sangyo et al in view of U.S. Patent No. 4,250,398 to Ellis et al and further in view of U.S. Patent No. 3,746,837 to Frey et al. Claims 17 and 23 were rejected under 35 U.S.C. 103(a) as being unpatentable over Sangyo et al in view of JP 62079270 to Shokai. Claim 24 was rejected under 35 U.S.C. 103(a) as being unpatentable over Sangyo et al in view of JP 401249441 to Hinisi. Claim 18 stands rejected under 35 U.S.C. 103(a) as being unpatentable over Sangyo et al in view of U.S. Patent No. 5,422,462 to Kishimoto. Claims 5-8 were rejected under 35 U.S.C. 103(a) as being unpatentable over Sangyo et al in view of UP 408298298 to Tanaka et al.

Turning first to the objections to the drawings, the drawings have been amended to correct the objected-to hatching.

With regard to the objections to the specification, the noted errors have been corrected and appropriate headings have been added to the disclosure.

Looking now at the rejections of the claims, in this amendment, the Applicant has canceled claims 1-24 and added new claims 25-32. New claims 25-32 are directed to a method for forming a panel for generating and diffusing heat. Independent claim 25 includes the step of forming holes in the thermoadhesive epoxy insulating layer covering the faces of the board, wherein said holes extend to the insulating coating of the metal wire.

The Applicant respectfully submits that new claims 25-32 are patentable over the cited references, whether viewed alone or in the proposed combinations.


New claims 25-32 emphasize the patentable distinctions of the process of the present invention over the cited art by defining the different effect of the laser beam on the insulating layers and on the metal wire, respectively. None of the cited references disclose or suggest, when viewed together, a panel as defined in claim 25, in which holes are formed through both the insulating layers and the metal wire by a specifically selected type of laser beam.

Therefore, the Applicant respectfully submits that claims 25-32 are patentable over the art of record. The Applicants further request withdrawal of the rejections under 35 U.S.C. 102 and 103 and reconsideration of the claims as herein amended.

In light of the foregoing arguments in support of patentability, the Applicant respectfully submits that this application stands in condition for allowance. Action to this end is courteously solicited.

Should the Examiner have any further comments or suggestions, the undersigned would very much welcome a telephone call in order to discuss appropriate claim language that will place the application into condition for allowance.

Respectfully submitted,



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